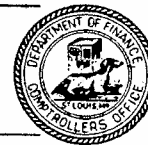


FILE COPY



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

February 4, 2005

Ms. Margaret Krash, Assistant Director
Lydia's House
P.O. Box 2722
St. Louis, MO 63116

RE: Fiscal Monitoring Report of Lydia's House, Federal Emergency Shelter and
Domestic Violence Program Grants (FESG & DV) (#2005-HOM5)

Dear Ms. Krash:

Enclosed is a report of our fiscal monitoring review of the Lydia's House (Documents #48321 and #48402) for the period January 1, 2004 through November 30, 2004. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Lydia's House. Our fieldwork was substantially completed on December 16, 2004.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact me at 613-7257.

Sincerely,

Dwayne Crandall, CPA, CIA, MHA
Internal Audit Supervisor

Cc: Honorable Darlene Green, Comptroller
Patrick Brennan, Fiscal Manager, Department of Human Services

Enclosure



CITY OF ST. LOUIS

*DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES PROGRAM*

*LYDIA'S HOUSE
FEDERAL EMERGENCY SHELTER GRANT (FESG) AND
DOMESTIC VIOLENCE (DV) PROGRAMS
DOCUMENTS #48321 AND #48402*

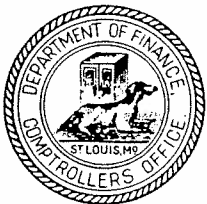
FISCAL MONITORING REVIEW

JANUARY 1, 2004 THROUGH NOVEMBER 30, 2004

PROJECT #2005-HOM5

DATE ISSUED: FEBRUARY 4, 2005

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
LYDIA'S HOUSE
DOCUMENTS #48321 and #48402
FISCAL MONITORING REVIEW
JANUARY 1, 2004 THROUGH NOVEMBER 30, 2004**

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
LYDIA'S HOUSE
DOCUMENTS #48321 and #48402
FISCAL MONITORING REVIEW
JANUARY 1, 2004 THROUGH NOVEMBER 30, 2004**

INTRODUCTION

Background

Contract Name: Lydia's House

Document Numbers: #48321 and #48402

Contract Periods: January 1, 2004 through December 31, 2004
January 1, 2004 through December 31, 2004

Contract Amounts: \$23,000 and \$15,000

These contracts provided funds from the Department of Housing and Urban Development (HUD), Federal Emergency Shelter Grant (FESG) and local City funds for the Domestic Violence Program (DV) to Lydia's House to provide transitional housing and nighttime or daytime shelter for battered women and their children.

Purpose

The purpose of this fiscal monitoring review was to determine Lydia's House's (Documents #48321 and #48402) compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2004 through November 30, 2004 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Lydia's House's internal controls relating to the grants administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was substantially completed on December 16, 2004.

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
LYDIA'S HOUSE
DOCUMENTS #48321 and #48402
FISCAL MONITORING REVIEW
JANUARY 1, 2004 THROUGH NOVEMBER 30, 2004**

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Lydia's House did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report of the 2003 FESG and 2003 Domestic Violence programs dated June 25, 2004 identified no observations.

A-133 Status

According to a letter received from Agency management dated December 16, 2004, Lydia's House was not required to obtain an A-133 audit for the period ending September 30, 2004 because it did not expend \$500,000 or more in Federal funds.

Summary of Current Observations

We did not have any observations.